

MINUTES

MONTANA SENATE 59th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on January 11, 2005 at 8 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Sam Kitzenberg (R)
Sen. Bob Story Jr. (R)
Sen. Ken Toole (D)

Members Excused: Sen. Jon Ellingson (D)
Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Kathleen Ely, Committee Secretary
Lee Heiman, Legislative Branch

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: SB 92, 1/7/2005; SB 75, 1/7/2005;
SB 87, 1/7/2005
Executive Action: SB 26, SB 74, SB 92

00:02:34

HEARING ON SB 92

Opening Statement by Sponsor:

SEN. KEN TOOLE (D), SD 41, opened the hearing on SB 92, Clarify valuation of condominiums for tax purposes.

Proponents' Testimony:

00:03:01 Dolores Cooney, Department of Revenue

EXHIBIT(tas07a01)

00:08:20

Opponents' Testimony: None.

00:08:47

Informational Testimony: None.

00:11:15

Questions from Committee Members and Responses:

00:13:21

Closing by Sponsor:

00:14:11

HEARING ON SB 75

Opening Statement by Sponsor:

SEN. DAN HARRINGTON (D), SD 38, opened the hearing on SB 75, Property tax appeal procedure if county board fails to hear in timely manner.

Proponents' Testimony:

00:39:40 Dolores Cooney, Department of Revenue

00:39:40 Greg Thornquist, State Tax Appeal Board

00:39:40 Mary Whittinghill, Montana Taxpayers Association

EXHIBIT(tas07a02)

Opponents' Testimony: None.

Informational Testimony: None.

00:25:57

Questions from Committee Members and Responses:

00:34:26

Closing by Sponsor:

00:32:17 SEN. TOOLE assumes the Chair.

00:35:41

HEARING ON SB 87

Opening Statement by Sponsor: SEN. JIM ELLIOTT (D), SD 7, opened the hearing on SB 87, Clarify appeal and payment of protested taxes for centrally assessed property.

Proponents' Testimony: None.

Opponents' Testimony:

00:39:40 Gene Walborn, Department of Revenue

00:39:40 Mary Whittinghill, Montana Taxpayers Association

00:44:01

Informational Testimony: None.

00:44:37

Questions from Committee Members and Responses:

00:57:21

Closing by Sponsor:

01:02:24

EXECUTIVE ACTION ON SB 26

Motion/Vote: SEN. STORY moved that SB 26 DO PASS. Motion carried unanimously by voice vote with SEN. ELLINGSON voting AYE by proxy.

01:06:47

EXECUTIVE ACTION ON SB 74

Motion/Vote: SEN. STORY moved that SB 74 DO PASS.

Motion/Vote: SEN. STORY moved that SB 74 BE AMENDED. Motion carried unanimously by voice vote.

Motion/Vote: Motion carried unanimously by voice vote with SEN. ELLINGSON voting AYE by proxy.

01:06:52

EXECUTIVE ACTION ON SB 92

Motion/Vote: SEN. TOOLE moved SB 92. Motion carried unanimously by voice vote with SEN. ELLINGSON voting AYE by proxy.

ADJOURNMENT

Adjournment: 9:07 A.M.

SEN. JIM ELLIOTT, Chairman

KATHLEEN ELY, Secretary

JE/KE

Additional Exhibits:

EXHIBIT ([tas07aad0.TIF](#))